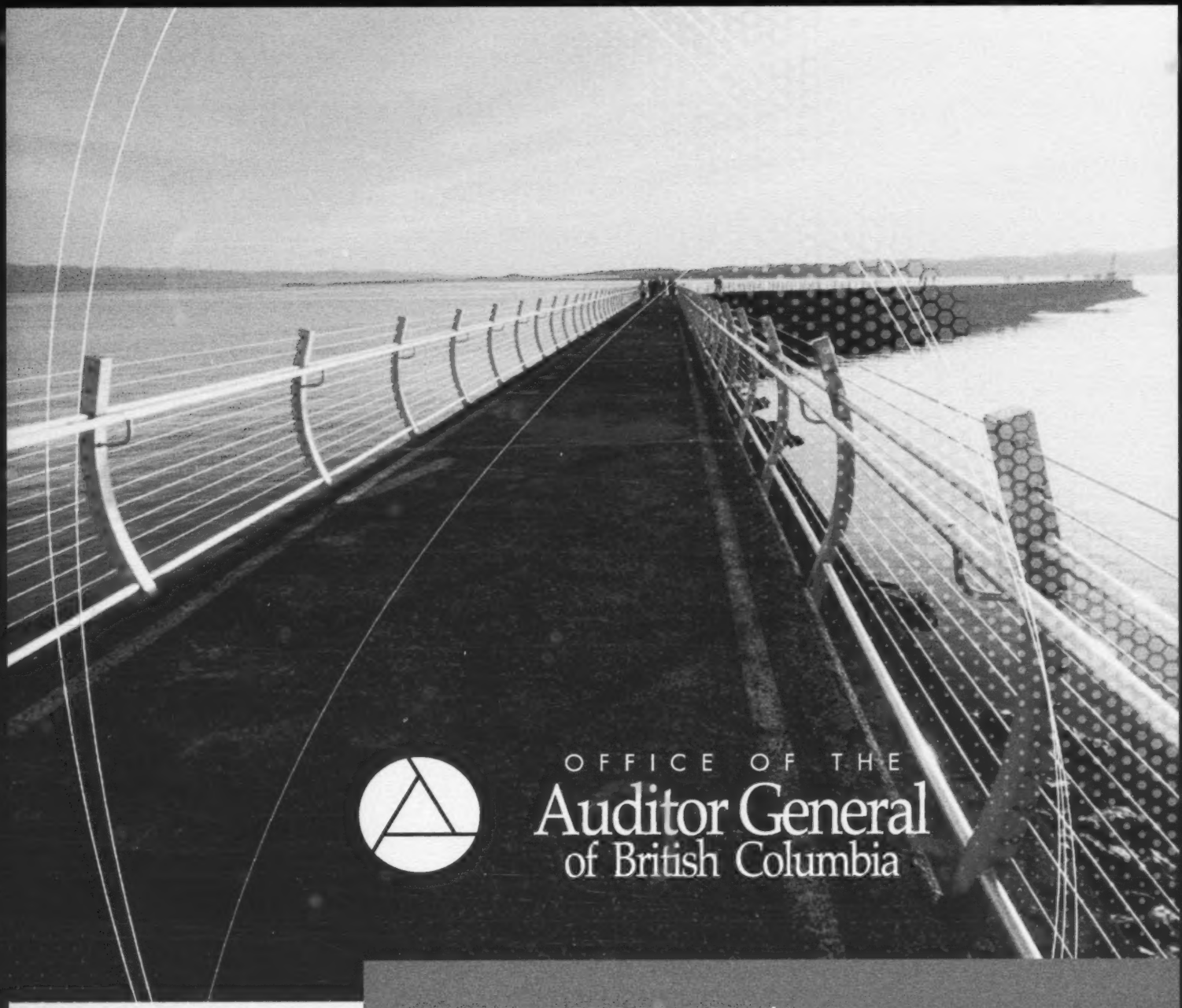


OFFICE OF THE

Auditor General of British Columbia

ANNUAL REPORT 2014/15

www.bcauditor.com

CONTENTS

3 *Reflections of the Auditor General*

4 *External Auditor's Opinion on the Annual Report*

6 *Our Year by the Numbers*

7 *Highlights*

8 *Meet the Auditor General*

9 *Serving the Public Interest*

11 *Our People*

12 *Our Operating Framework*

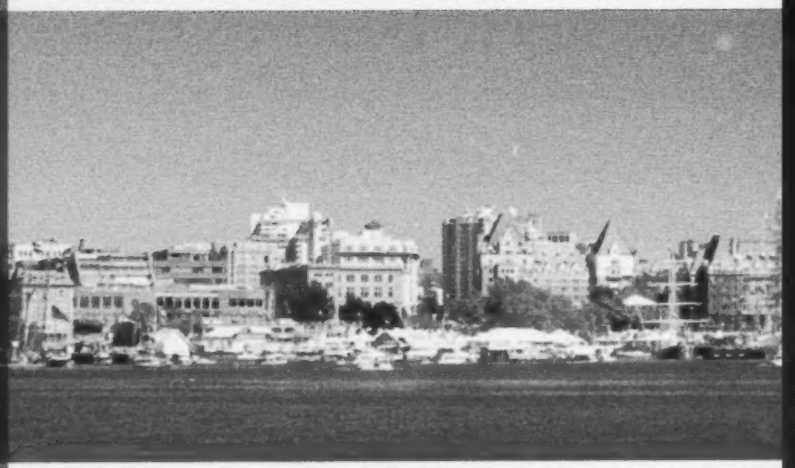
13 *Critical Success Factors*

14 *Immediate Outcomes*

24 *Our Finances*

30 *Appendix A: Year in Reports*

32 *Appendix B: Summary of Work Issued in 2014/15*



OFFICE OF THE
Auditor General
of British Columbia

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June 2015

The Honourable Linda Reid
Speaker of the Legislative Assembly
Province of British Columbia
Parliament Buildings
Victoria, British Columbia
V8V 1X4

Dear Madame Speaker:

I have the pleasure of submitting this *Annual Report 2014/15* in fulfillment of the requirement as described in section 22 of the *Auditor General Act*.

Carol Bellringer, CPA, FCA
Auditor General
Victoria, British Columbia
June 2015

ACCOUNTABILITY STATEMENT

This report reflects the performance of the Office of the Auditor General for the 12 months ending March 31, 2015 and was prepared in accordance with the *Auditor General Act* and the BC Reporting Principles. Fiscal assumptions and policy decisions up to June 1, 2015 have been considered in the development of this report.

I am accountable for the results achieved, the selection of the performance indicators and ensuring that the information is measured accurately and in a timely manner. Any significant limitations in the reliability of the data have been identified and explained.

This annual report includes estimates and interpretive statements that represent the best judgement of management. The measures reported are consistent with the Office's mission, goals and objectives and focus on aspects critical to understanding the performance of the Office for a general audience. If you require more detailed information, please contact our Office.

Carol Bellringer, CPA, FCA
Auditor General
June 2015

REFLECTIONS OF THE AUDITOR GENERAL

Carol Bellringer, CPA, FCA

Russ Jones, CPA, FCA

2014/15 was a memorable year for our Office. We both assumed new roles (Carol as the new Auditor General and Russ as Deputy Auditor General). After 37 years in Bastion Square, we moved to a new purpose-built office on Fort Street bringing our Bastion and Pandora Street offices together into one space.

With these changes, we took the opportunity to revisit our strategic plan and priorities with an eye to our vision for the next eight years. In December, we began a roadmap for our strategic plan. Our strategic plan, which will be almost complete by the time this report is released, will guide our work in 2015/16 and our budget submission for 2016/17.

What does all this mean for you? It means that in all that we do, our primary goal is that the people of British Columbia have an understanding of our work, which aims to improve how government manages its responsibilities and resources.

All of our products, and primarily our audit reports, aim to improve government's transparency, accountability and effectiveness. We value the trust that Legislators and the people of British Columbia place on our Office to provide independent, fair and accurate audits on government's performance and financial information.

Over the last fiscal year, our Office has examined government's Summary Financial Statements; procurement practices and policies; accessibility of the disability assistance program; the need to distinguish between public and partisan advertising; adequacy of correctional facilities and programs; and the Integrated Case Management System (the main IT system for social services). The breadth of these topics illustrates our intention of capturing topics of interest to Members of the Legislative Assembly and the public, and to influence positive change across a range of sectors.

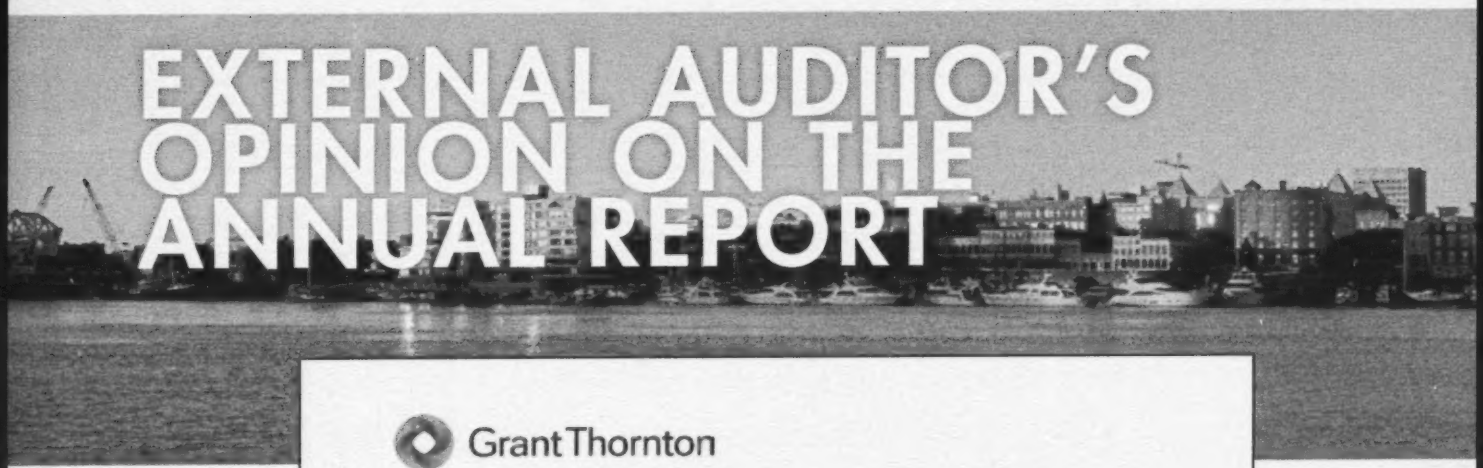
This report is issued by us jointly - not only because we share oversight for the work of the Office as Auditor General and Deputy Auditor General - but also because Russ held the position as Acting Auditor General for the fiscal year up to September 14, 2014. On behalf of the entire Office, Carol wishes to extend her thanks to Russ for a successful transition and for his leadership throughout the year.

This Annual Report provides an overview of the performance of our Office, as well as a window into our priorities, values, and role as a non-partisan, independent Office of the Legislature promoting efficient, accountable government. This report is an occasion to look back on our successes and identify opportunities to do even better.

Carol Bellringer, CPA, FCA
Auditor General
Victoria, British Columbia
June 2015

Russ Jones, CPA, FCA
Deputy Auditor General
Victoria, British Columbia
June 2015

EXTERNAL AUDITOR'S OPINION ON THE ANNUAL REPORT



Grant Thornton

Independent Auditors' Report

Grant Thornton LLP
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1881 Fort Street
Victoria, BC
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To the Speaker
The Legislative Assembly, Province of British Columbia

We have been engaged to report whether the Annual Report of the Office of the Auditor General of British Columbia (the "Office") for the year ended March 31, 2015 fulfills the requirements of the BC Reporting Principles. The eight BC Reporting Principles outline the characteristics of good performance reporting, and have been endorsed by the Legislative Assembly's Select Standing Committee on Public Accounts for use by public sector organizations in British Columbia. The principles are detailed in the appendix to this report. This Annual Report is the responsibility of the Office.

Auditors' responsibility

Our responsibility is to assess whether the Annual Report has met the requirements of the BC Reporting Principles. We conducted our audit in accordance with Canadian standards for assurance engagements and accordingly included such tests and procedures as we considered necessary in the circumstances. The conclusion in our report is based on procedures that we determined to be necessary for the collection of sufficient, appropriate evidence in order to obtain a high, though not absolute, level of assurance that the Annual Report fulfills the requirements of the BC Reporting Principles.

As called for by the BC Reporting Principles, the Annual Report contains a number of representations from management concerning the appropriateness of the goals, objectives, and targets established by the Office, explanations of the adequacy of planned and actual performance, and expectations for the future. Such representations are the opinions of management and inherently cannot be subject to independent verification. Therefore, our examination was limited to ensuring the Annual Report contains those representations called for by the BC Reporting Principles and that they are consistent with the audited performance information and audited financial statements. Further, current year results for the performance indicator on Value as reported in the 2014/2015 performance section of the annual report, were not available at the time of our report.

Opinion

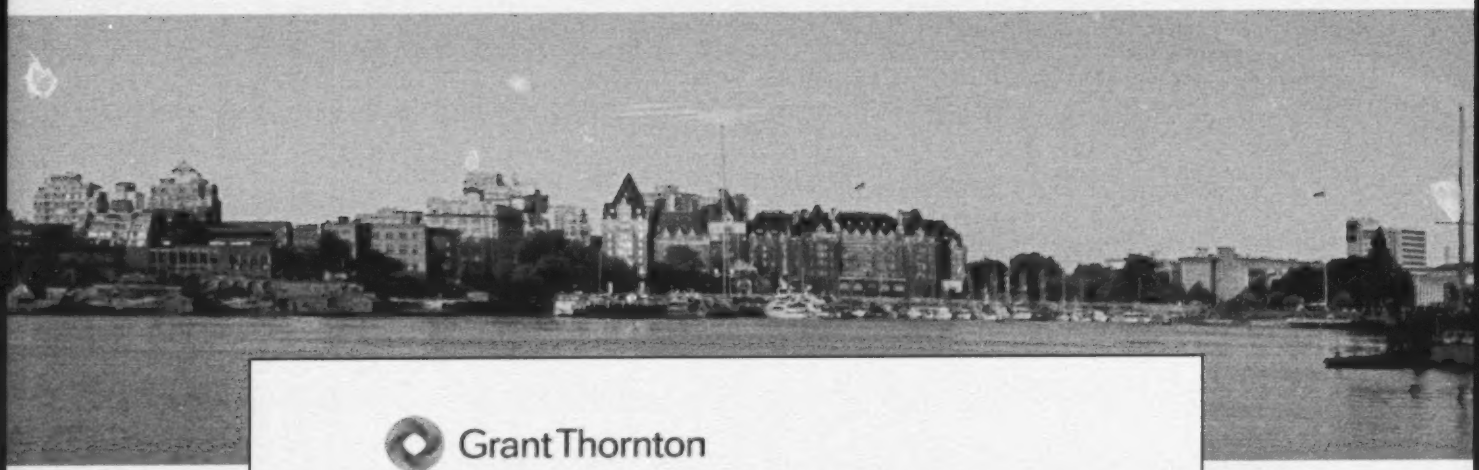
In our opinion, except for the effect of adjustments if any, which we might have determined to be necessary had the current year results for the performance indicator on Value been available, this Annual Report fairly presents, in all significant respects, the performance of the Office for the year ended March 31, 2015, in accordance with the BC Reporting Principles. The following appendix contains details supporting our conclusion for each of the BC Reporting Principles, and is an integral part of our opinion.

Grant Thornton LLP

Victoria, Canada
June 11, 2015

Chartered Accountants

Audit • Tax • Advisory
Grant Thornton LLP. A Canadian Member of Grant Thornton International Ltd



Grant Thornton

Appendix to Auditors' Report of Grant Thornton LLP on the 2014/15 Annual Report

Detailed observations

Principle 1 – Explain the Public Purpose Served
The Annual Report explains the Office's mission and public purpose, as outlined in enabling legislation. It reports on the organization's two core business areas and the services/products provided. The Annual Report includes a discussion of the involvement of private sector auditors and the quality assurance measures in place. The Annual Report details the Office's clients and stakeholders, including the accountability relationship with the Legislative Assembly. Other factors that are critical to understanding performance are identified, including independence and objectivity.

Principle 2 – Link Goals and Results
The Annual Report clearly identifies the organization's mission, mandate, goals, objectives, and successfully explains their interrelationships. Performance indicators are clearly reported and reflect the core substance of the objectives and focus on short-term and long-term outcomes. The Annual Report explains the variances between planned and actual results, variances from prior years' results and discusses plans to achieve targeted results in the future. The Annual Report states a revised set of measures and related targets will be published in the future. Current year results for the performance indicator on Value were not available at the time of our report.

Principle 3 – Focus on the Few, Critical Aspects of Performance
The Annual Report provides meaningful information to readers by focusing on four key performance indicators that are critical to the understanding of the operational performance of the Office. With the exception of the performance indicator on Value, the results of performance, both financial and nonfinancial, are clearly presented. The Annual Report manages its level of detail by referring appropriately to companion documents.

Principle 4 – Relate Results to Risk and Capacity
The Annual Report examines the key risks to the Office and explains the impact of risk and the resulting critical success factors on performance results, with the exception of the performance indicator on Value, in both a short-term and long-term context. The Annual Report addresses capacity in terms of human resources and funding and how these affect the ability to deliver organizational goals and objectives.

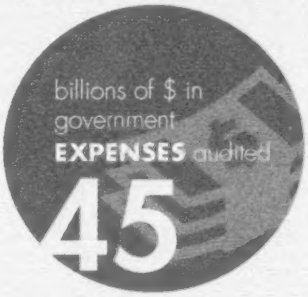
Principle 5 – Link Resources, Strategies and Results
With the exception of the current year results for the performance indicator on Value, the Annual Report highlights key financial information at an organization-wide level. Explanations are provided for variances from prior year and budgeted amounts. The Annual Report conveys efficiency through its discussions and analyses of performance indicators. Links between resources and outputs are discussed and contribute to the reader's understanding of the efficiency of operations.

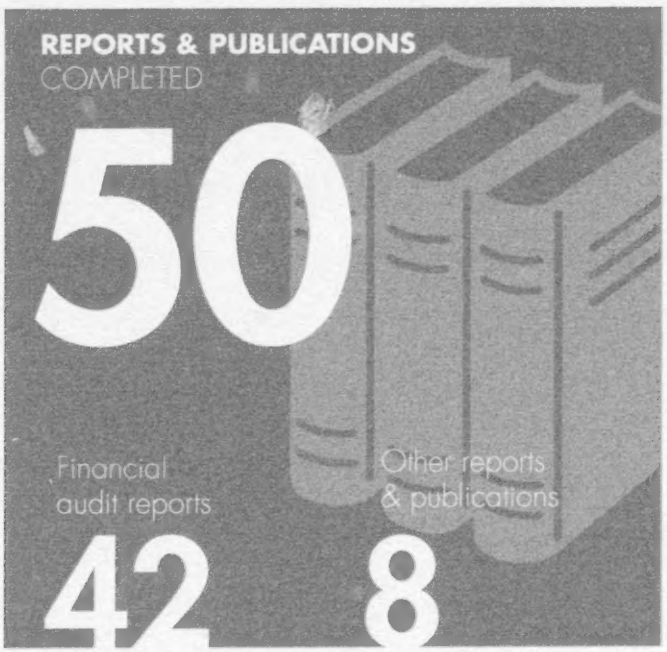
Principle 6 – Provide Comparative Information
The Annual Report provides comparative data in its analyses of the four performance indicators. Multi-year trends are used and referenced to actual results and planned performance. For the performance indicator value, the current year results were not available at the time of our audit report. For other indicators, the Annual Report explains that benchmarks and industry data were sought, but information for direct comparisons was not always available.

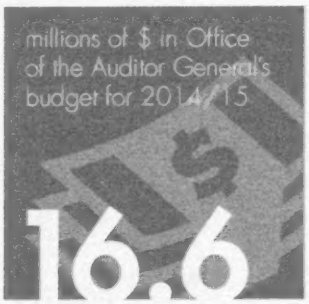
Principle 7 – Present Credible Information, Fairly Interpreted
The Annual Report covers all key aspects of performance and the measures used are relevant. The report clearly identifies the data sources used to assess the performance. The Annual Report is reasonably concise, effectively uses tables and graphs to present information and avoids excessive use of specialized terminology.

Principle 8 – Disclose the Basis for Key Reporting Judgments
The Annual Report identifies the sources of information for performance indicator data. Limitations to data sources, where present, are disclosed. The Annual Report discusses the Office's confidence in the reliability of the data and reports successes and shortcomings in a fair and balanced manner.

OUR YEAR BY THE NUMBERS







HIGHLIGHTS

On September 15, 2014, Carol Bellringer began her eight-year term as Auditor General and Russ Jones his new role as Deputy Auditor General.

Auditor General Carol Bellringer welcomes attendees at PNIAF

On September 24 through 26, 2014, we hosted the Pacific Intergovernmental Audit Forum (PNIAF), the first time it was held in Canada. Office staff presented on the results of recent audits and shared best practices with audit offices across the Pacific Northwest.

In October 2014, the Office released its opinion of government's 2013/14 Summary Financial Statements, the largest financial audit in B.C. including over 170 government entities.

The new office located at 623 Fort Street, Victoria

On November 3, 2014, we relocated to a purpose-built facility on Fort Street, bringing together our two sites into one space.

Seated: Nathaniel Morbey, Richard Cho
Standing: Kenny Cham, Auditor General Carol Bellringer, Chrystal Santos

Four staff members successfully completed the Uniform Final Examination (UFE), the final exam for becoming a Chartered Accountant.

Left to right: Karen Christiansen, Chair of the Member Recognition Committee, Russ Jones, Deputy Auditor General, Dan Little, 2014-2015 President, CPABC. Photo: Kent Kallberg Studios for CPABC

Deputy Auditor General, Russ Jones, was elected into the Fellowship of the Chartered Professional Accountants of British Columbia (CPABC) for his significant contributions and years of service to the Chartered Accountants School of Business, the Public Sector Accounting Board, and his volunteer work for numerous community charities.

We published *Understanding Canadian Public Sector Financial Statements* to help a broad range of readers improve their ability to review and interpret government financial reports.

Assistant Auditor General Morris Sydor (centre) discussing environmental audits at INTOSAI WGEA.

We shared audit best practices and developed international relationships with the AG Office of Yucatan (Nov 2014), the National Assembly Vietnam, and the State Audit Office of Vietnam (March 2015). The Canadian Comprehensive Audit Foundation (CCAF-CCVI) also brought Assistant Auditor General Morris Sydor to Ghana and Manila, Philippines to co-facilitate an environmental auditing course and panel at the International Organization of Supreme Audit Institutions' Working Group on Environmental Auditing (INTOSAI WGEA).

The Select Standing Committee on Public Accounts (PAC) met with the Office on eight different occasions. Over the accumulated 49 hours together, we discussed 19 of our reports, the Office's Financial Statement Audit Coverage Plan and the follow-up process.

Approximately 38,500 new visitors came to our website. Our *Audit of the Adult Custody Division's Correctional Facilities and Programs* was the most downloaded report at 937 times and viewed on YouTube 373 times.

MEET THE AUDITOR GENERAL

CAROL BELLRINGER

Auditor General of B.C., September 2014 - present

Carol Bellringer was sworn in as British Columbia's new Auditor General on September 15, 2014. Carol succeeded Russ Jones who served as Acting Auditor General from May 27, 2013 to September 14, 2014 to ensure a smooth transition, and is now Deputy Auditor General.

Carol Bellringer is the former Auditor General for the Province of Manitoba, a position she held from 1992 to 1996 (when it was known as the Office of the Provincial Auditor) and from 2006 to March 2014. Ms. Bellringer possesses an extensive background in conducting financial statement audits, performance audits, and investigations.

A Chartered Accountant, Ms. Bellringer holds an MBA from the Warsaw School of Economics / University of Quebec at Montreal. She previously served as the City Auditor for the City of Winnipeg and has held management positions with KPMG in Montreal, Toronto and Winnipeg, and with Media One International in Warsaw, Poland. Ms. Bellringer is a former Director of Private Funding at the University of Manitoba.

She was named a Fellow of the Chartered Accountants of Manitoba in 2006 in recognition of her contributions to the community. She has held several board positions for business, charitable and arts organizations. She currently serves on the board of the International Federation of Accountants and the Auditing and Assurance Standards Oversight Council, and is a past board member for the Manitoba Chapter of the Institute of Corporate Directors, the Winnipeg Symphony Orchestra, Manitoba Hydro, the Auditing and Assurance Standards Board, and CCAF-FCVI Inc.

Auditor General Carol Bellringer met Pope Francis when he addressed 4,000 participants from 122 countries at the World Congress of Accountants in Rome in November 2014. Pope Francis discussed the importance of accountants using their position of influence for the good of society. *Photo courtesy of CPA Magazine, Recapping Rome 2014: the World Congress of Accountants.*

SERVING THE PUBLIC INTEREST

WHO WE ARE

Non-partisan, independent of government and reporting directly to the Legislative Assembly of British Columbia, we provide assurance and advice about government's overall operations.

Our **vision** is to be a highly valued, independent legislative audit office recognized for excellence in promoting effective and accountable government.

We are guided by our **mission** which is to serve the people of British Columbia and their elected representatives by conducting independent audits and advising on how well government is managing its responsibilities and resources.

WHAT WE DO

We conduct audits, reviews and examinations that report on how well government is managing its responsibilities and resources, and make recommendations for improvement.

Financial audits provide independent opinions on organizations' financial statements to see if they are presented fairly and free of material errors, misstatements and omissions. Our largest financial audit is government's Summary Financial Statements encompassing over 170 government entities.

Performance audits are "value for money" audits that can assess the efficiency, economy or effectiveness of provincial programs, services and resources. Topics include health, education, transportation, information technology, the environment and more.

We also produce a variety of other public and non-public products which are a source of valuable information. These include: management letters;[1] informational reports; guides and brochures.

WHO WE SERVE

- First and foremost, the Legislative Assembly of British Columbia.
- Through the Assembly, the people of British Columbia.
- Senior government officials and governing boards of ministries, Crown corporations, and organizations accountable to the provincial government such as universities, colleges, school districts and health authorities.

1 Management letters are meant for the auditee and contain technical details and commentary that focus on control deficiencies and specific issues that need to be addressed. We do not publish them because this level of detail would not typically be of value to the public or may expose the auditee to risk of external parties taking advantage of identified control weaknesses.

Planning and Reporting Cycle

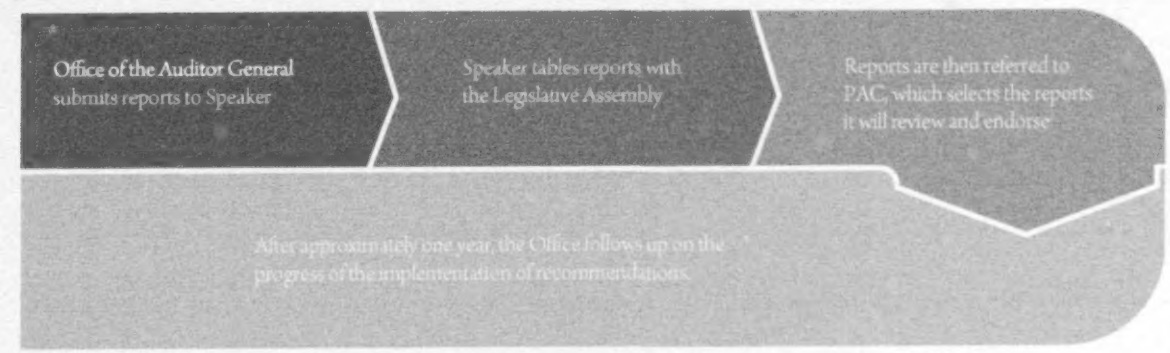
The Office's annual planning and reporting cycle guides the development of our work plans and operations, and includes, among other accountability documents, our service plan, annual report and Financial Statement Audit Coverage Plan (FSACP).

Our planning cycle accelerates in November when we submit our FSACP to the Select Standing Committee on Public Accounts (PAC) as outlined under section 10(6) of the *Auditor General Act*. This plan summarizes our three-year financial audit program. Once approved by PAC, we combine the cost of doing the work with the cost of our other lines of business and services (such as performance and IT audits) to form our Estimate of Resources. This estimate is submitted to the Select Standing Committee on Finance and Government Services for approval and included in the main estimates of the Province.

Select Standing Committee on Public Accounts

The Select Standing Committee on Public Accounts (PAC) is an all-party committee of the Legislative Assembly, chaired by a member of the official Opposition. PAC reviews the Auditor General's reports to assess the effectiveness of senior levels of government and to hold them to account for the results that they have achieved. PAC decides which Auditor General reports to examine, after they are tabled through the Speaker of the Legislative Assembly (Speaker) (Exhibit 1). When PAC chooses to review a report, it invites the Auditor General to present the report; contacts the Office of the Comptroller General to coordinate attendance by the audited organization; and submits its own report to the Speaker annually, including which of the OAG's recommendations the Committee endorses. Additional information is available on the PAC web page.

Exhibit 1: PAC may decide to examine reports of the Auditor General tabled through the Speaker of the Legislative Assembly


Office of the Auditor General submits reports to Speaker
Speaker tables reports with the Legislative Assembly
Reports are then referred to PAC, which selects the reports it will review and endorse
After approximately one year, the Office follows up on the progress of the implementation of recommendations

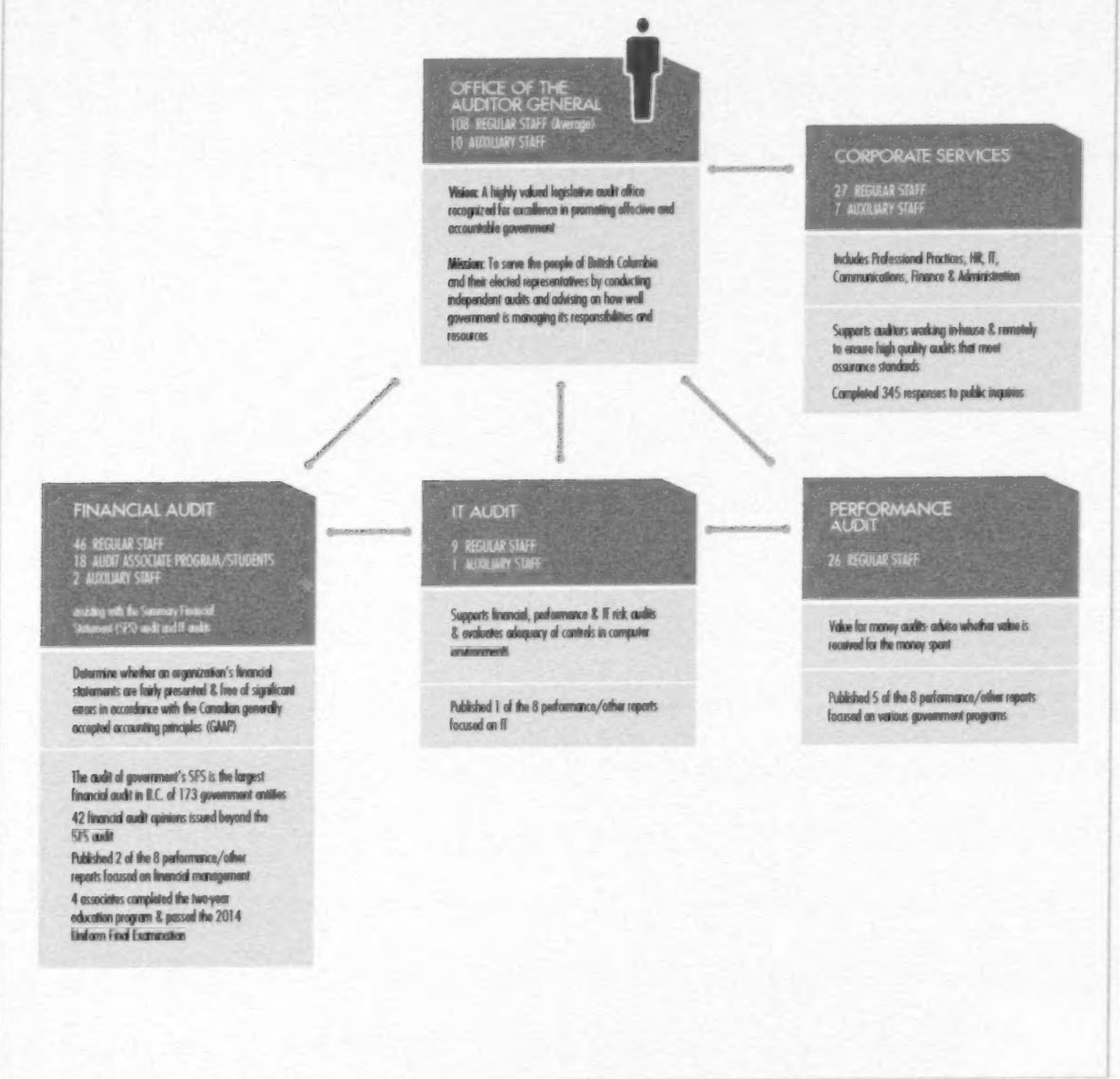
Auditors Evan Machin and Shannon Chang examine BC Place's drainage system as part of their audit work.

Office staff pick up garbage at Witty's Lagoon for the Great Canadian Shoreline Cleanup.

OUR PEOPLE

The Office employed an average of 108 regular staff and 10 auxiliary staff for the twelve month period ending March 31, 2015. The following is a breakdown of how we are organized with the number of staff in each area.

Exhibit 2: The organization of the Office of the Auditor General as of March 31, 2015

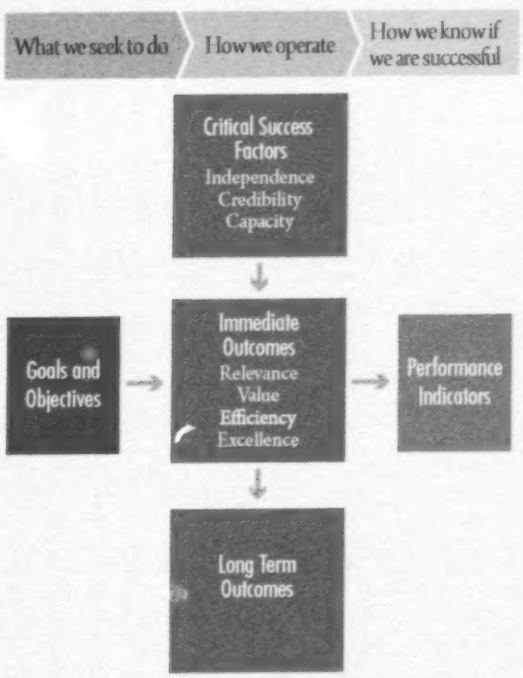

OFFICE OF THE AUDITOR GENERAL
108 REGULAR STAFF (Average)
10 AUXILIARY STAFF
Vision: A highly valued legislative audit office recognized for excellence in promoting effective and accountable government
Mission: To serve the people of British Columbia and their elected representatives by conducting independent audits and advising on how well government is managing its responsibilities and resources
CORPORATE SERVICES
27 REGULAR STAFF
7 AUXILIARY STAFF
Includes Professional Practices, HR, IT, Communications, Finance & Administration
Supports auditors working in-house & remotely to ensure high quality audits that meet assurance standards
Completed 345 responses to public inquiries
FINANCIAL AUDIT
46 REGULAR STAFF
18 AUDIT ASSOCIATE PROGRAM/STUDENTS
2 AUXILIARY STAFF
assisting with the Summary Financial Statement (SFS) audit and IT audits
Determine whether an organization's financial statements are fairly presented & free of significant errors in accordance with the Canadian generally accepted accounting principles (GAAP)
The audit of government's SFS is the largest financial audit in B.C. of 173 government entities
42 financial audit opinions issued beyond the SFS audit
Published 2 of the 8 performance/other reports focused on financial management
4 associates completed the two-year education program & passed the 2014 Uniform Final Examination
IT AUDIT
9 REGULAR STAFF
1 AUXILIARY STAFF
Supports financial, performance & IT risk audits & evaluates adequacy of controls in computer environments
Published 1 of the 8 performance/other reports focused on IT
PERFORMANCE AUDIT
26 REGULAR STAFF
Value for money audits: advise whether value is received for the money spent
Published 5 of the 8 performance/other reports focused on various government programs

OUR OPERATING FRAMEWORK

Our Office's operating framework (see Exhibit 3) is guided by our:

- Strategic Direction – our vision, mission, goals and values.
- Critical Success Factors – of independence, credibility and capacity are essential to the Office's success, and guide our work.
- Immediate Outcomes – of relevance, value, efficiency and excellence contribute to our mission and vision and demonstrate value to our primary client, the Legislative Assembly.
- Key Performance Indicators (KPIs) – measure our success in achieving our planned outcomes and allow us to analyze our performance. The KPIs have associated targets that help us to continually improve our operations, while being grounded in risk assessment, past performance and benchmark comparisons where possible.

Exhibit 3: The Office's operating framework



RELIABLE PERFORMANCE DATA

The performance data in this report is obtained from three main sources: the Office's internal management information systems, our publicly available audit reports and third-party data. Data sources and quality are described for each key performance indicator.

Internally generated data is compiled by our financial and communications groups. Externally generated data is provided by professional, third-party survey providers producing statistics on our behalf. Any significant limitations in the quality of the information presented are fully disclosed.

Performance data in this annual report is reliable and verifiable and has been independently assessed by external auditors (see page 4).

The Office shared audit best practices with the AG Office of Yucatan in November 2014.

CRITICAL SUCCESS FACTORS

Independence, credibility and capacity are three factors critical to the Office's success. They are essential to everything that we do and the work that we produce.

INDEPENDENCE

The Office of the Auditor General is free of influence, conflict of interest and bias. The Office is:

- Independent of government and the government organizations we audit
- Required to maintain our independence in accordance with Office standards, and professional standards such as those of the Chartered Professional Accountants of Canada and British Columbia
- Obligated to remain free of associations that could potentially impair its independence
- Not influenced by political or other external pressures that may deter it from conducting certain audits
- Accountable, and reports directly, to the Legislative Assembly – not to the government of the day

CREDIBILITY

We achieve credibility by:

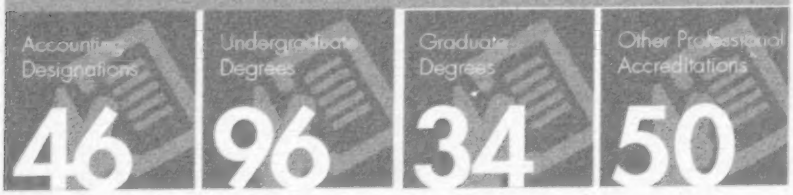
- Producing accurate and objective reports
- Engaging in internal quality control measures such as internal file inspections, and executive-level review and challenge
- Meeting rigorous professional auditing standards and those of the Chartered Professional Accountants of British Columbia (CPABC) and its code of conduct
- Undergoing a periodic review by CPABC to confirm we are meeting its professional standards
- Making timely recommendations to improve government's performance

CAPACITY

Our Office builds capacity from our experience, professional judgment and on-the-job training. Capacity also comes from having a sufficient quantity and quality of resources at our disposal:

- Quantity of resources – The Auditor General annually provides the Select Standing Committee on Finance and Government Services with an estimate of the resources the Office requires over the next three years, and aims to use these resource allocations efficiently.
- Quality of resources – Most of our audit staff have professional accounting designations and additional credentials such as Project Management Professional (PMP) and Masters in Public Administration (MPA) to accompany their broad experience base (see Exhibit 4). Several of our performance auditors are trained and experienced specifically in business, public administration, law, education, social and environmental sciences, human resources and health care.
- Excellent employer – We strive to be an excellent employer that attracts and retains high-quality employees.

Exhibit 4: Certifications and designations held by Office staff as of March 31, 2015



IMMEDIATE OUTCOMES

We measure our performance through four immediate outcomes: relevance, value, efficiency and excellence. These outcomes contribute to our vision of being a highly valued legislative audit office.

We measure how well we are doing by comparing the planned to actual results in our key performance indicators (KPIs). The relationship between our outcomes and KPIs can be seen in the following exhibit.

Exhibit 5: The Office's strategic framework

STRATEGIC DIRECTION

VISION

A highly valued, independent legislative audit office recognized for excellence in promoting effective and accountable government.

MISSION

To serve the people of British Columbia and their elected representatives by conducting independent audits and advising on how well government is managing its responsibilities and resources.

VALUES

External focus

Serving the public interest: being relevant to legislators and the public.

Independence and objectivity: being free of influence, conflict of interest and bias.

Trust and integrity: treating those with whom we have contact honestly and consistently meeting our commitments.

Internal focus

Mutual respect: managing and interacting on the basis of fairness, equity, honesty, trust and personal dignity.

Teamwork: cooperating, supporting and respecting each other's contributions.

Work-life balance: supporting quality-of-life endeavours and respecting personal commitments.

GOALS

To adopt best practices in our work and as an employer and to promote:

1. sound financial administration and reporting,
2. well-managed provincial programs, services and resources,
3. comprehensive public sector accountability reporting, and
4. effective public sector governance.

CRITICAL SUCCESS FACTORS

INDEPENDENCE

The Office must remain independent of the government and government organizations that we audit. We are accountable to and report directly to the Legislative Assembly, and not the government of the day.

CREDIBILITY

The Office's credibility is achieved by maintaining independence and adhering to principles and professional standards.

By adhering to Canadian generally accepted auditing standards and actively engaging in internal quality control, our work meets professional audit standards.

The Office also follows the Chartered Professional Accountants of British Columbia (CPABC) code of conduct and is reviewed by the Institute periodically.

CAPACITY

Quantity of resources

The Office annually presents to the Legislature a credible and relevant estimate of the resources required to perform the Office's duties, based on efficient resource allocation.

Quality of resources

The majority of audit staff have accounting designations. Office staff may hold additional credentials that assist them in their field of focus.

IMMEDIATE OUTCOMES

RELEVANCE

Addressing key issues or areas of concern to British Columbians and their elected representatives in our audit work.

Enhancing the credibility of the provincial government's financial reporting through our audit work on the Summary Financial Statements.

Producing audit opinions, reports and other information that are timely and responsive to the concerns of MLAs and the public.

Contributing to better government by providing useful recommendations.

VALUE

Producing audit opinions, reports and other information that MLAs and the entities we audit find valuable, accessible and useful – while still meeting or exceeding professional audit and accounting standards.

EFFICIENCY

Using the funding the Office receives to produce the optimal volume of work, and by extension, the impact our work has.

EXCELLENCE

Maximizing employee engagement, meeting professional standards, and maintaining positive, professional relations with our auditees.

KEY PERFORMANCE INDICATORS (KPIs)

RELEVANCE

Percentage of performance audit reports completed in response to questions from MLAs and British Columbians.

VALUE

Percentage of MLAs surveyed who believe our work over the last year promoted efficient and accountable government.

EFFICIENCY

Number of reports and publications

EXCELLENCE

Staff motivated and inspired ("engaged") by their work.

IMMEDIATE OUTCOMES

Setting Targets

With the transition to a new Auditor General, we began a comprehensive review of our vision, values, goals and Key Performance Indicators (KPIs) to establish a strong foundation at the outset of the Auditor General's eight-year term. Most of this work has been completed. We did not publish a service plan for 2014/15 and will publish a new one once the comprehensive review process is finalized.

To ensure continuity during the transition, we maintained our KPIs and targets for 2014/15 as identified in our 2013/14-2015/16 Service Plan. Our work for 2014/15 was also guided by the Financial Statement Audit Coverage Plan that was submitted to the Select Standing Committee on Public Accounts (PAC) on November 19, 2013 and by our budget that was reviewed on December 5, 2013 by the Select Standing Committee on Finance and Government Services.

Our new vision will guide the development of our budget submission for 2016/17 and beyond, as well as our financial and performance audit coverage plans. These plans guide our future audit work and keep us accountable to government and the people of British Columbia.

Exhibit 6 summarizes our 2014/15 KPI results and their relationship to our immediate outcomes. An explanation for each immediate outcome follows.

Exhibit 6: Summary of 2014/15 performance results

Immediate Outcome	Key Performance Indicator	Target	2012/13 Actual	2013/14 Actual	2014/15 Actual
Relevance	Proportion of performance audit reports completed in response to questions from MLAs and British Columbians	10–20%	14%	12%	0%
Value	Percentage of MLAs surveyed who believe our work over the last year promoted efficient and accountable government	80%	Not measured[2]	62%	Not measured[3]
Efficiency	Number of reports and publications	64 (2014/15)[4] 64 (2013/14) 69 (2012/13)	64	60	50
Excellence	Staff motivated and inspired ("engaged") by their work (measured by BC Stats' overall engagement score)	75	74	75	71

2 Due to the timing of the 2013 provincial election, the Office did not survey MLAs this year.
3 The Auditor General did extensive face-to-face outreach rather than an e-survey to evaluate our performance and inform future planning.
4 See Exhibit 10 for an explanation of our targets and planned versus actual values.

IMMEDIATE OUTCOMES

RELEVANCE

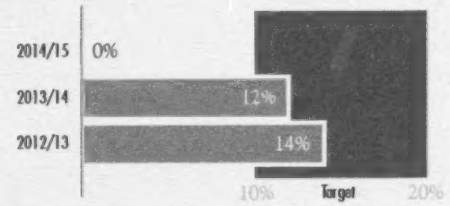
Relevance means our audit work:

- Addresses areas of concern to the people of British Columbia and Members of the Legislative Assembly (MLAs);
- Enhances the credibility of the provincial government's financial reporting through our audit of government's Summary Financial Statements, and through management letters and financial audit reports;
- Summarizes issues so they are readily understood by MLAs and members of the public; and
- Contributes to better government by providing useful recommendations, both in our public reports, in our communications with the management of audited organizations and through our involvement with governing boards.

Key Performance Indicator 1:

Assessing the proportion of performance audit reports we complete in response to questions or suggestions from MLAs and British Columbians

Exhibit 7: KPI 1 - Percentage of performance audit reports we completed in response to questions or suggestions from MLAs and British Columbians



As the number and nature of project suggestions we receive each year is outside our control, the results for this KPI vary from year to year. None of the performance audits published this past year were initiated from suggestions by MLAs or the people of British Columbia. However, two suggestions by the public were for work that was already underway by our Office: the Integrated Case Management system and disability assistance. This suggests that we are proactive in conducting work that is of interest and value to the public.

Areas that could benefit from audit assurance are always of interest to the Office. Written input from the public and MLAs is only one form of gathering this information. The Office follows news reports and Hansard proceedings. Our staff and executive team also receive audit suggestions when they are out in the field and meeting with MLAs. Project suggestions are reviewed and compared against our planned projects to ensure our audit topics are relevant and timely.

IMMEDIATE OUTCOMES

We also measure relevance by:	*How did we do?*
Gathering feedback from MLAs as to whether they find our publications timely and responsive to current issues	Auditors General Russ Jones and Carol Bellringer met with 42 senior government officials and MLAs from all parties throughout the year which provided an opportunity to discuss our reports and audit opportunities.
Tracking the number of letters, emails, and communications we receive each year from MLAs and the people of British Columbia. (Visit the Frequently Asked Questions page on our website for additional information)	The Office responded to 345 items of correspondence from MLAs, the public, non-profit organizations, labour organizations, industry associations and academic institutions. This is a 35% decrease over the 531 items received in 2013/14.
Monitoring the number of visitors to our website (www.bcauditor.com) and social media sites (Facebook, Twitter, LinkedIn)	Approximately 38, 500 new visitors came to our website. We also had 1,256 Facebook fans (an increase of 56) and 214 Twitter followers (an increase of 144). The Office increased its efforts on LinkedIn in early 2015, using it as a platform to share our reports and educate the public about the Office.
Monitoring the number of times our reports and other materials are viewed online	We strive to obtain the maximum impact with our resources. As a result, we publish a number of public reports expected to have high public interest. We also publish reports that we expect will be of lesser interest to the public, but of keen interest and value to government readers. Our most frequently downloaded report continued to be *Catastrophic Earthquake Preparedness* at 1,052 times followed by *An Audit of the Adult Custody Division's Correctional Facilities and Programs* at 937 times. See *Appendix A: Year In Reports* for a complete list of our downloads.

LOOKING AHEAD

While we are revisiting all of our KPIs as part of our strategic review, the Office always encourages feedback from MLAs and the people of British Columbia. Making the public aware of the multiple ways in which they can submit suggestions is important to our values of investing in relationships and understanding others' perspectives. Continued communication with our stakeholders will help us determine if our audit topics are relevant to the people of British Columbia and if our reports are having positive impacts on government.

IMMEDIATE OUTCOMES

VALUE

Value means our audit work:

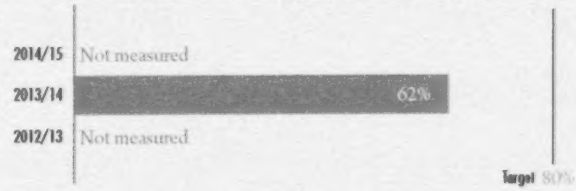
- Is considered by MLAs and the entities we audit to be valuable, accessible and useful;
- Meets professional audit and accounting standards; and
- Promotes efficient and accountable government.

Key Performance Indicator 2:

The percentage of MLAs surveyed who believe our work over the past year promoted efficient and accountable government. MLAs represent all the people of British Columbia.

Surveys are one method that we have used to evaluate the value of our work.

Exhibit 8: KPI 2 - Percentage of MLAs surveyed who believe our work over the past year promoted efficient and accountable government



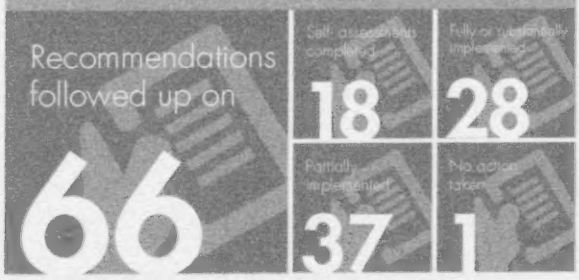
For 2014/15, we did not survey MLAs. While MLA's perspectives on our contributions to effective and accountable government are very important to us, we realized that these survey results were not as reliable as we would have liked. Given the small number of MLAs and that not all of them completed the survey, the results could be skewed in an overly positive or negative way by a small number of survey responses. As a result, the outgoing and incoming Auditor General chose instead to regularly meet with MLAs and senior government officials to understand their concerns and how they think the Office can best add value to their work.

Ensuring that our work is valued means building and maintaining strong relationships with our stakeholders. Strategies to achieve this include conducting our work in a balanced manner, communicating effectively throughout the audit process, and providing staff training on communication strategies and techniques. In addition, the Auditor General and Office representatives presented at local, national and international forums to further the impact and value of our work. Examples include the Canadian Council of Legislative Auditors (CCOLA) and the Government Organizations Accounting and Auditing Forum (GOAA). As we are always working to improve our relationships with our stakeholders, a key component will be soliciting feedback from them to understand important issues and determine how we are doing. Verbal feedback on this personal approach has been positive.

IMMEDIATE OUTCOMES

We also measure value by:	*How did we do?*
Assessing the implementation status of our reports' recommendations	

Exhibit 9: Cumulative self-assessed implementation status of recommendations (April 1, 2014 to March 31, 2015)



LOOKING AHEAD

While we are revisiting all of our KPIs as part of our strategic review, the Office will continue to seek input from MLAs and senior government officials as important feedback of the value of our work. The Auditor General will continue to regularly seek input from senior government officials, meeting with them one-on-one to discuss issues of concern, how to work together more effectively and how to best maximize our contribution to government's effectiveness.

Kwakiutl First Nation chief, drummers and dancers welcome some of our auditors at the airport for our Aboriginal education performance audit.

IMMEDIATE OUTCOMES

EFFICIENCY

Efficiency means we strive to be a well-managed cost effective organization by:

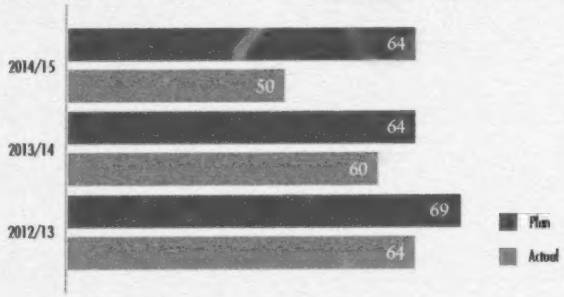
- Using our resources to produce valued outputs;
- Using effective portfolio and project management techniques;
- Continuously improving the efficiency of our operations; and
- Meeting our work plan commitments.

Key Performance Indicator 3:

Number of reports and publications completed.

The number of reports and publications completed is one measurement of our Office's efficiency.

Exhibit 10: KPI 3 - The number of reports and publications completed



Each year we issue a number of different reports and publications. While this is not a complete reflection of the contribution we make each year to government, the number of publications is one way to illustrate our productivity and efficiency.

In 2014/15, we published 50 reports. We issued 42 opinions on government financial statements and eight other publications that were performance audits on various government programs or information pieces (Appendix B). This was less than the 60 reports we published in 2013/14 and the target of 64 we set for 2014/15 in our 2013/14-2015/16 service plan.

The drop from the prior year reflects a number of contributing factors. For instance, several performance audits, which can be inherently complex and difficult to complete, took longer than expected. We made a decision to work on some larger, more complex audit topics, anticipating that these would result in higher value reports. We also made the decision to assign experienced audit resources to update our audit methodology and manual. While this meant that these resources were not available to work on projects resulting in published reports, we felt this was necessary to ensure our audit approach continued to meet rigorous performance audit standards.

Additionally, our staff members are highly valued within government. Staff turnover increased (up from 9% to 16%), and the average full-time equivalent (FTE) rate was two less than the prior year and seven less than planned. This meant that we did not have all the skilled staff we needed to complete the work we were expecting. When the target for 2014/15 was set in our 2013/14-2015/16 service plan, none of these factors were known.

We anticipate that our new audit methodology and tools will help ensure the quality and efficiency of our work and that our decision to pursue large, more difficult audit topics will provide significant value to legislators and the public.

IMMEDIATE OUTCOMES

We also measure efficiency by:	*How did we do?*
Tracking our response rate to items of correspondence (e.g., letters, emails) ensuring that those who write to the Office receive a response within a reasonable length of time.	We received 345 items of correspondence via email, letter, telephone or web form. While we acknowledge receipt of all correspondence right away, our average time to craft personalized responses was 13 working days. We strive to provide personalized responses within 14 working days.

LOOKING AHEAD

We are reviewing the internal and external reported measures that we use to monitor and track our work plan commitments. For example, the number of reports and publications that we produce is influenced by the size, complexity and types of projects that we undertake. Other efficiency KPIs may be more relevant in understanding our performance relating to our objective of being a well-managed, cost effective organization. In the meantime, one of our priorities is improving our portfolio and project management practices.

Spencer Goodson (centre) and Deborah Law (not pictured) receive a certificate of appreciation for their audit work with the RCMP.

EXCELLENCE

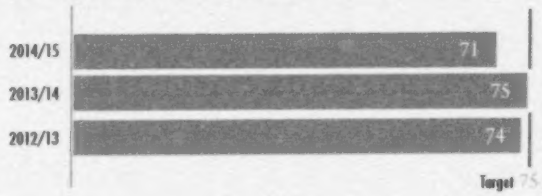
Excellence in our audit work means:

- Maximizing employee engagement;
- Meeting professional standards; and
- Maintaining positive, professional relations with our auditees.

Key Performance Indicator 4:

Staff motivated and inspired ("engaged") by their work as measured in our annual work environment survey that covers key areas such as workplace values, leadership, pay and satisfaction.[5]

Exhibit 11: KPI 4 - Excellence can be measured by staff engagement scores for our Office



As the auditors of government, we strive for excellence in everything we do from how we do our work to how we interact with our auditees. Multiple levels of internal reviews and our Professional Practices department ensure we adhere to the highest accounting and assurance standards. We also undertake an annual Work Environment Survey, conducted by BC Stats, to measure employee engagement.

Our staff engagement score in 2014/15 was 71. This was down from our prior year result and target of 75. While this was still higher than the average score of 64 achieved by government organizations in the 2013 government survey, and within the range of 65 to 74 identified by BC Stats as a workforce leveraging its strengths, it did not meet our expectations.

The survey identified some opportunities for improvement, such as enhanced communications on things like organizational direction, staff promotion practices and enhanced staff recognition practices.

Each year, the Office asks for staff volunteers from a variety of portfolios to join our staff engagement action team. The team develops strategies to address areas for improvement based on the survey results. We have initiated a number of strategies to improve communication within the office on key topics and to improve staff recognition activities.

5 Because confidentiality is critical for survey results to be valid, the survey is conducted and information collated and analyzed by BC Stats. No individually identifiable information is provided to management.

IMMEDIATE OUTCOMES

We also measure excellence by:	*How did we do?*
Requesting feedback through surveys from staff and senior management at audited organizations regarding our audit teams' performance	After each of our audits, we conduct a short survey to request feedback on our audit teams' performance. In 2014/15, we surveyed 141 individuals and received 74 responses, a 52% response rate. As an example, Exhibits 12 and 13 show compiled results for two of the survey questions.

Exhibit 12: KPI 4 - Staff performance survey results 2014/15: "The audit team demonstrated an objective attitude"

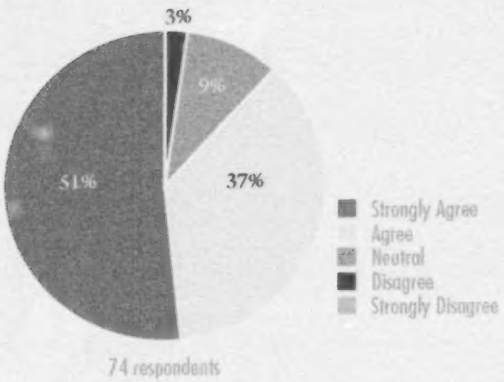
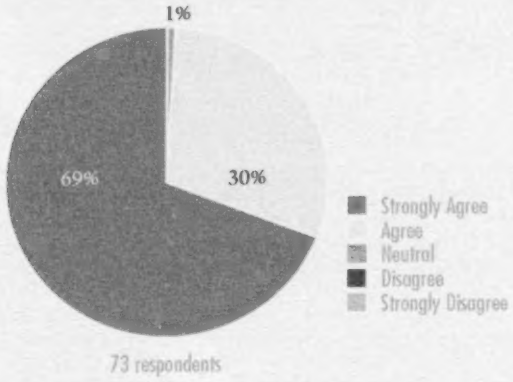


Exhibit 13: Staff performance survey results 2014/15: "The audit team conducted themselves professionally"



LOOKING AHEAD

We will continue measuring our auditees' experiences working with us to ensure we maintain high standards of performance and excellence. We will also always strive for high employee engagement, which is reflective of a high performing, healthy work culture. In addition, our strategic plan will assist with improved communication on things like organizational direction and staff promotion practices, and enhanced staff recognition practices.

Our Office provides a valuable training ground for new accountants to obtain their Chartered Professional Accountant (CPA) designation. We will continue to encourage and support students through their Common Final Examination (CFE).

The Watchdogs participate annually in the TC10K race.

OUR FINANCES

For our complete 2014/15 financial statements, please visit our website at www.bcauditor.com. The following section contains our management's discussion and analysis and financial highlights for 2014/15.

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section we discuss and analyze our business operations, including significant events that have affected our results and financial position for the year ended March 31, 2015 relative to last year. This discussion and analysis of our financial performance should be read in conjunction with our financial statements and related notes. These financial statements have been prepared in accordance with Canadian public sector accounting standards. We have made forward-looking statements, including statements regarding our business and anticipated financial performance. These statements are subject to a number of risks and uncertainties and therefore actual results may differ from those expected in the forward-looking statements.

FINANCIAL AND BUSINESS HIGHLIGHTS

The Auditor General's mandate is broad, covering audits not only of the Province's financial statements but also of government's performance reports and the delivery of specific programs and services. Through the Office's work, the Auditor General helps the public and the Legislative Assembly hold government to account for how it delivers programs and services to the people of British Columbia.

For 2014/15, the voted appropriation we received from the Legislative Assembly to fund our operations was $16.62 million. This amount reflects the estimated full cost of operations. The Legislative Assembly also approved a separate appropriation for capital expenditures of $760,000. Any unused appropriation cannot be used in subsequent fiscal years.

In 2014/15, the actual total cost of our operations was $15.85 million and our capital expenditures were $685,000. Salaries and benefits, along with professional service contracts, made up 82% of our total operating expenses. As a result, changes or fluctuations in staff or in our resource mix can shift our financial position significantly from what was planned.

Exhibit 14 summarizes the high-level variances and further details are provided in the remainder of this discussion and analysis.

Exhibit 14: Office expenditures compared to planned and prior year ($ thousands)

	2014/15 Planned	2014/15 Actual	Variance Planned to Actual	2013/14 Actual	Variance 2014/15 to 2013/14	2015/16 Planned
Salaries and benefits	11,889	11,425	464	11,140	285	11,923
Professional services	1,540	1,582	(42)	1,525	57	1,565
Other expenses	3,192	2,839	353	2,678	161	3,457
Total operating expenses	**16,621**	**15,846**	**775**	**15,343**	**503**	**16,945**
FTEs	115	108	7	110	(2)	115

For the fiscal year 2015/16, the Legislative Assembly approved a 2% increase to our operating appropriation or a budget of $16.95 million. While this was not the full amount originally requested, we have identified savings in the year, which will allow us to meet the work outlined in our Financial Statement Audit Coverage Plan. Once the Office completes its strategic renewal, we will be able to assess any ongoing implications of the reduced budget.

RESOURCES USED TO STAFF THE WORK WE DO

In 2014/15, the Office continued to work towards maintaining the targeted staffing level of 115 employees. With attrition, the average full-time equivalent (FTE) rate for 2014/15 was 108: two less than the prior year and seven less than planned. Our actual spending on salaries and benefits in 2014/15 was $464,000 less than planned but $285,000 more than in the prior year. Part of the variance from the budgeted can be attributed to recruitment lag and reduced staffing levels. The increase over the prior year can be attributed to a change in the staffing profile from the prior year. In 2013/14, we had a reduced number of executive positions during the recruitment for an Auditor General.

In 2014/15, we spent $42,000 more than we had planned on professional services and $57,000 more than the prior year. There was a $45,000 increase over the prior year directly related to audit work. Professional services related to corporate activities remained relatively stable. Indirect audit support increased slightly from the prior year, largely because of a $33,000 increase in information technology to hire the experts that were required to assist with the Office relocation and redesign of our data centre.

Exhibit 15 shows the professional service expenditures we incurred to augment our audit work and provides a comparison of actual over planned and prior year expenditures.

Exhibit 15: Distribution of professional services expenditures ($ thousands)

		2014/15	2013/14	Variance 2014/15 to 2013/14
Audit Work	Financial Audit Contractors	117	48	69
	Fees to Audit Firms	854	787	67
	Audit Consultants	109	188	(79)
	Audit Report Editing	3	15	(12)
		1,083	1,038	45
Indirect Audit Support	Human Resources	24	47	(23)
	Information Technology	159	126	33
	Internal Training	150	146	4
		333	319	14
Corporate Activities	Financial and Audit	25	25	-
	Office Services	115	107	8
	Legal Services	26	36	(10)
		166	168	(2)
Total Professional Services Expenditures		**1,582**	**1,525**	**57**

RESOURCES USED TO SUPPORT OUR STAFF

In 2014/15, we spent $2.84 million on office and support infrastructure required to carry out the Office's work (see "Other expenses" in Exhibit 14). Total office and support expenses included both indirect audit support and overhead. These expenses were less than our planned budget by $353,000 with a $161,000 increase over the prior year's spending. Exhibit 16 shows the major elements of these expenses and provides a comparison of actual over planned and prior year expenditures.

Occupancy costs were $327,000 greater than the prior year as a result of our relocation. The Office's new space has increased rental costs and there were direct costs paid to facilitate the physical move. Information technology expenses decreased by $181,000 as the Office made additional purchases in the prior year reducing the need to do so in the current fiscal year.

Office expenses were less than planned by $87,000 and amortization was less by $68,000. This is largely because we did not proceed with some purchases associated with the relocation. A delay in capital expenditures also reduced the amount of amortization for the year.

Maintaining the highest professional standards and excellence when we perform our work requires that our staff remain current with professional standards. We commit funds for this purpose, and also provide staff with opportunities for growth and development. In 2014/15, we spent $474,000 including $150,000 for internal training delivered by contractors (see Exhibit 15) and $324,000 for professional dues and external training courses (see Exhibit 16).

Exhibit 16: Comparison of the Office's planned, actual and prior year office and support expenses ($ thousands)

	2014/15 Planned	2014/15 Actual	Variance Planned to Actual	2013/14 Actual	Variance 2014/15 to 2013/14
Occupancy Costs	980	1,036	(56)	709	327
Travel	416	418	(2)	465	(47)
Information Technology	407	388	19	569	(181)
Professional Dues & External Training	532	324	208	335	(11)
Office Expenses	455	368	87	322	46
Amortization	278	210	68	172	38
Report Publications	55	32	23	40	(8)
Research Grants	69	63	6	66	(3)
	3,192	**2,839**	**353**	**2,678**	**161**

COST DRIVERS THAT IMPACT OUR FINANCES

Financial trends for the past five years, along with our 2015/16 planned expenditures, are shown in Exhibit 17.

The Office averaged 108 full-time employees (FTEs) in 2014/15, including auxiliary, part-time and co-op staff. This is two less than in the prior year and seven less than our goal. The Office plans to increase its FTE numbers to reach our goal of 115 and is in the process of updating the workforce model.

The Office looks forward to completing our strategic review. This work will set the vision for the Office for the duration of the Auditor General's term. Once this is complete the Office will be able to complete and publish our service plan. Together, these will guide the future work of the Office, identify changes to the workforce model, establish new performance measures and determine future funding needs.

Exhibit 17: Year-over-year financial trends

	Planned	Actuals for fiscal years ended March 31 ($ thousands)					Line items (As a % of total operating expenses)				
	2015/16 $	2014/15 $	2013/14 $	2012/13 $	2011/12 $	2010/11 $	2014/15 %	2013/14 %	2012/13 %	2011/12 %	2010/11 %
Operating expenses											
Salaries	9,603	8,925	8,596	9,482	9,141	9,298	56.3	56.0	60.2	58.1	61.2
Employee benefits	2,320	2,500	2,544	2,407	2,556	2,478	15.8	16.6	15.3	16.2	16.3
Professional services	1,565	1,582	1,525	1,492	1,711	951	10.0	10.0	9.5	10.9	6.3
Occupancy costs	1,514	1,036	709	697	777	676	6.5	4.6	4.4	4.9	4.4
Travel	452	418	465	420	418	470	2.6	3.0	2.7	2.7	3.1
Information technology	435	388	569	339	411	418	2.5	3.7	2.2	2.6	2.8
Professional dues and training	490	324	335	338	181	331	2.0	2.2	2.1	1.2	2.2
Office expenses	204	368	322	259	291	304	2.6	2.1	1.6	1.8	2.0
Amortization	247	210	172	188	160	135	1.1	1.1	1.2	1.0	0.9
Report publications	46	32	40	61	30	42	0.2	0.3	0.4	0.2	0.3
Research grants	69	63	66	68	68	74	0.4	0.4	0.4	0.4	0.5
Total operation expenses	**16,945**	**15,846**	**15,343**	**15,751**	**15,744**	**15,168**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Net cost of operations	16,945	15,846	15,343	15,751	15,744	15,168					
Appropriation and other amounts	16,945	16,621	16,070	15,752	15,752	15,400					
Unused appropriation	-	(775)	(727)	(1)	(8)	(232)					
Capital expenditures	100	685	150	157	246	149					
Average FTE usage	115	108	110	109	111	112					

APPENDIX A: YEAR IN REPORTS

Given that we have finite resources, topics for performance audits are chosen based on a number of factors, such as:

- financial, social and environmental impact;
- relevance to the people of British Columbia;
- our capacity to do the work; and
- our goal to cover a wide range of government programs and organizations.

We constantly monitor for emerging risks and update our plans and priority projects to add maximum value to government operations.

As part of our planning process each year we make decisions on how to allocate our staff to have the biggest influence we can. This means that in addition to choosing topics that we expect will have high public interest and readership (such as our audit on *The Adult Custody Division's Correctional Facilities and Programs*), we also choose topics that we expect will have little public interest, but which will resonate with internal government stakeholders and help define good practices going forward. For example, our *Understanding Canadian Public Sector Financial Statements* publication has had significant interest within BC and across Canada. We have included information around the number of downloads, but these rough measures of readership alone are not reflective of the full influence of each report.

Receiving Value for Money from Procured Professional and Advisory Services

This audit emphasized the importance of government ensuring its procurement practices and policies are fair and result in the right services at the right price and time.

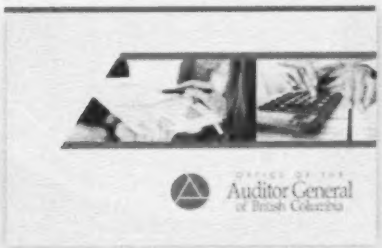
Report downloads: 526
YouTube presentation views: 142

Disability Assistance: An Audit of Program Access, Integrity and Results

The audit looked at the accessibility of the disability assistance program, the accuracy and timeliness of eligibility decisions, and whether the program contributes to improved outcomes for clients.

Report downloads: 676
YouTube presentation views: 291

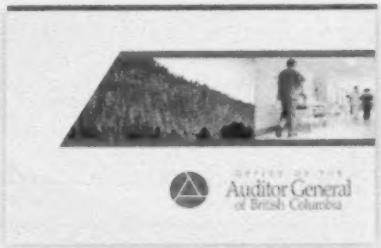
APPENDIX A: YEAR IN REPORTS



Understanding Canadian Public Sector Financial Statements

This guide is to help readers – specifically those who are not familiar with public sector financial statements – improve their ability to review and interpret government financial reports. An article based on this report appeared in CPA BC's *In Focus Magazine* (Sept/Oct 2014) on pages 32 and 33.

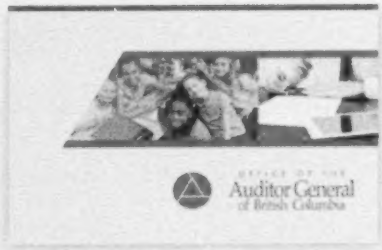
Report downloads: 728
YouTube presentation views: N/A



Follow-Up Report: Updates on the Implementations of Recommendations from Recent Reports

This follow-up report verifies ministries' and organizations' self-reported progress in addressing 26 recommendations from four of the 18 self-assessment reports. It also follows-up on our 2011 report on BC Hydro.

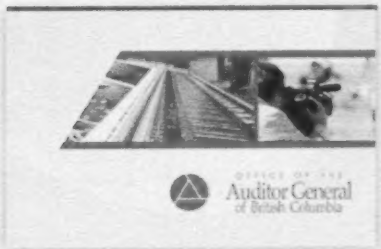
Report downloads: 478
YouTube presentation views: N/A



The 2014 Summary Financial Statements and the Auditor General's Findings

This annual report reviewed government's 2013/14 Summary Financial Statements, as well as explained the Auditor General's Audit Opinion. A new section looked at the bigger picture of the statements.

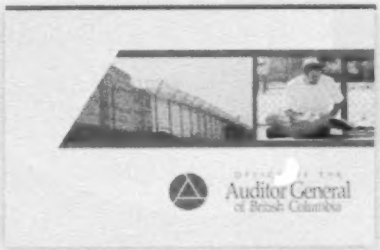
Report downloads: 722
YouTube presentation views: N/A



Distinguishing Between Government Program and Partisan Political Advertising: An update to our 1996 report

This information piece looked at the importance of distinguishing between government advertisements for the purpose of informing citizens versus partisan political advertisements. Recommendations included providing guidance in this area to civil servants.

Report downloads: 223
YouTube presentation views: 83



An Audit of the Adult Custody Division's Correctional Facilities and Programs

This audit assessed whether the Adult Custody Division is planning for, and providing, the facilities and programs it needs to meet its mandate. It contained eight recommendations.

Report downloads: 937
YouTube presentation views: 373

Integrated Case Management System

This audit examined access and data quality management, as well as implementation scope and costs in ICM, the main IT system for social services.

Report downloads: 296
YouTube presentation views: 123

APPENDIX B: SUMMARY OF WORK ISSUED IN 2014/15

Financial Audits

1. Summary Financial Statements of the Province of BC
2. Summary Provincial Debt, Key Indicators of Provincial Debt, and Summary of Performance Measures

Colleges

3. Douglas College
4. Camosun College

School Districts

5. School District 35 – Langley
6. School District 36 – Surrey
7. School District 54 – Bulkley Valley
8. School District 61 – Greater Victoria
9. School District 83 – North Okanagan - Shuswap

Universities

10. Simon Fraser University (contracted auditors)

Health Authorities

11. Vancouver Coastal Health Authority

Crown Corporations and other government agencies

12. BC Immigrant Investment Fund
13. BC Pavilion Corporation
14. BC Transportation Financing Authority
15. BC Enterprise Corporation
16. BC Liquor Distribution Branch (contracted auditors)
17. BC Railway Company (contracted auditors)
18. BC Transit
19. Destination BC
20. Oil and Gas Commission
21. Transportation Investment Corporation
22. Columbia Power Corporation

    Subsidiaries of Columbia Power Corporation:

    23. Arrow Lakes Power Corporation
    24. Brilliant Power Corporation
    25. Brilliant Expansion Power Corporation

APPENDIX B: SUMMARY OF WORK ISSUED IN 2014/15

Other Organizations and special reports

26. Office of the Representative for Children and Youth (audit of statement of expenditures)
27. Langley School District Foundation
28. Legislative Assembly of British Columbia

Social Development / federal government labour market agreements

29. British Columbia Benefits and Measures Statement of Operations

Labour Market Agreement / Targeted Initiative for Older Workers agreements

30. Statement of revenues and expenses – Labour Market Agreement
31. Schedule of detailed expenditure claims – Targeted Initiative for Older Workers
32. Report on compliance with specific criteria in the Canada – British Columbia Labour Market Agreement

British Columbia Transportation Financing Authority / federal funding agreements

33. Canada – British Columbia Asia-Pacific Gateway and Corridor Initiative Transportation Infrastructure Component, 2006/2007 – 2014/2015
34. Canada – British Columbia Asia-Pacific Gateway and Corridor Initiative Transportation Infrastructure Component, South Fraser Perimeter Road
35. Canada – British Columbia Building Canada Fund, Contribution Agreement for Core National Highway System Projects, 2008-2009 – 2016/2017
36. Canada – British Columbia Transit Improvement Program
37. Canada – British Columbia Building Canada Fund Contribution Agreement for the Evergreen Line Advanced Light Rapid Transit Project 2012/2013 – 2017/2018

Disaster Financial Assistance Arrangement reports to Federal Government

38. Disaster Financial Assistance Arrangement 2010 Wildfire Event Claim

Other

39. Douglas College Enrolment audit
40. Provincial Employees Community Services Fund – review engagement report
41. WorkSafe BC on December 2013 financial statements issued April 2014 (contracted auditor)
42. 2013 Annual Report and 2014-2016 Service Plan of the Workers' Compensation Board of British Columbia (WorkSafeBC)

Public Reports

43. Receiving Value for Money from Procured Professional and Advisory Services
44. Disability Assistance: An Audit of Program Access, Integrity and Results
45. Understanding Canadian Public Sector Financial Statements
46. Follow-up Report: Updates on the Implementation of Recommendations from Recent Reports (June 2014)
47. The 2014 Summary Financial Statements and the Auditor General's Findings
48. Distinguishing Between Government Program and Partisan Political Advertising: An Update to our 1996 report
49. An Audit of the Adult Custody Division's Correctional Facilities and Programs
50. Integrated Case Management System

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